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June 11, 1999

No. 99/36

TO COUNTY ASSESSORS:

BUDGETS, WORKLOADS, AND ASSESSMENT APPEALS  
ACTIVITIES REPORT 1997-98

The annual "A Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices" is enclosed. The data may be used for comparing your administrative and assessment operations with those of other assessors.

This information was compiled from a questionnaire sent to all assessors. Any questions you have concerning the data reported by specific counties should be directed to the county involved.

The figures contained in the report are available on a 3½" diskette in Microsoft Excel for IBM-compatible personal computers.

Please contact Glenna Schultz in our Real Property Technical Services Unit at (916) 324-5836 to ask questions regarding the overall report, to provide suggestions for improving the report's usefulness, or to receive the information on a diskette.

Sincerely,

/s/ Richard C. Johnson

Richard C. Johnson  
Deputy Director  
Property Taxes Department

RCJ:grs

Enclosure

# A Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices, 1997-98

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## EXPLANATION OF DATA CONTAINED IN EACH TABLE

The purpose of this report is to supply data that is useful for comparing the operations of an assessor's office with those of other county assessors<sup>1</sup>. Two possible uses for the data contained in this report are management/staff planning and budget development. We would like to caution the reader to use care in comparing data contained in this report. Please note that this data may relate to different years. For example, income, expenses, budgeted positions, and workload reported all relate to the 1997-98 fiscal year. However, the 1997-98 roll was prepared in fiscal year 1996-97 utilizing budget and staff for that year.

This data was compiled by the Board's Policy, Planning, and Standards Division from a questionnaire sent to all assessors. A copy of the questionnaire that was mailed to assessors requesting data for the 1997-98 fiscal year is contained in Appendix 2. Please note that the figures and totals in this report may be incomplete in that they represent a comparison of *furnished data only*. Fifty-six of the 58 counties reported data; Alpine and Colusa were the only counties that did not provide any data for 1997-98.

Any questions concerning this report should be directed to the Real Property Technical Services Unit at (916) 445-4982. Any questions concerning the data submitted by a particular county should be directed to that county.

Following are discussions of not only the data contained in this report, but also how that data compares with the data contained in previous years' reports.<sup>2</sup> **Please note that neither this year's report nor any of the previous reports contained information from all 58 counties.** Accordingly, none of the statewide data or trends are entirely accurate. However, we have attempted to account for omissions or obvious errors, so we believe the statewide data and trends over the years are reasonably accurate unless otherwise noted.

### TABLE A: BUDGET DATA & COSTS OF SELECTED PROGRAMS

This table provides the costs for the major components of county assessors' budgets. The major components included are salaries and wages, services from other departments (e.g., janitorial, data processing), and other costs. The table also shows sources of income, including services to other departments, map sales, sales of data, fees for property details, fees for copies and information, property and supplemental tax administration fees, and other income (see Appendix 1 for itemization of other income). The table also shows the costs of administering exemption programs

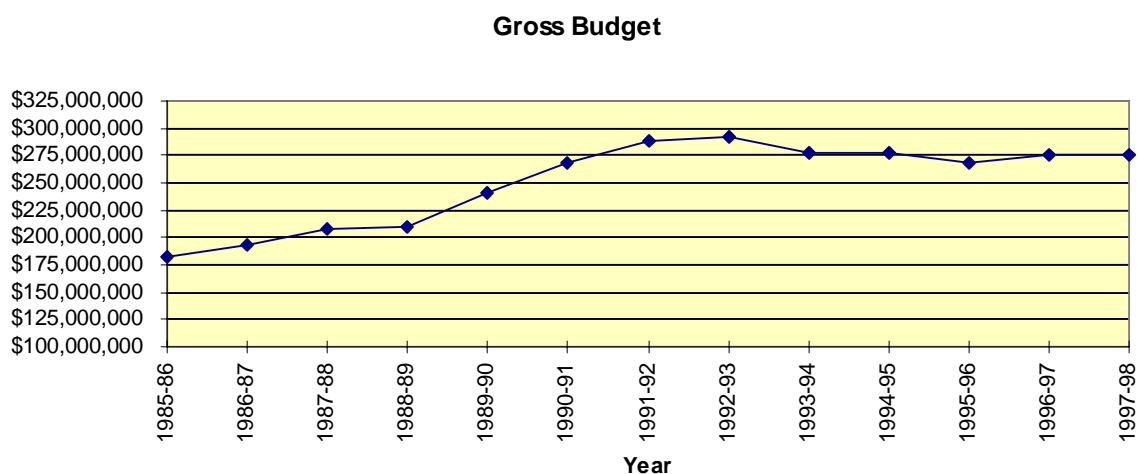
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<sup>1</sup> Several counties have combined the assessor's office with other county offices such as the recorder and the clerk. For those offices with combined functions, the data requested and used represent only those related to the function of the assessor as furnished by them.

<sup>2</sup> All data referenced and contained in the charts were collected from previous issues of *A Report on Budgets, Workloads, and Assessments Appeals Activities in California Assessors' Offices*, unless otherwise noted.

and data processing. These data may be used to compare the budgets of counties that are similar in size and demographics (see Table R, Total Budget, Roll Units and Roll Value Comparison). Please note that monies received from the State-County Property Tax Administration Program (AB 818) are separately accounted for in Table B.

As illustrated below, the statewide totals indicate that gross budgets gradually increased each year until the 1992-93 fiscal year. While the 1993-94 statewide gross budget was 6 percent less than the 1992-93 figure, the 1994-95 statewide gross budget was slightly higher than the 1993-94 statewide gross budget (less than 1 percent difference). The 1995-96 statewide gross budget was 3 percent less than the 1994-95 figure. However, the 1996-97 statewide gross budget increased by 3 percent over the 1995-96 figure and almost returned to the 1994-95 level. The 1997-98 statewide gross budget remained constant, with an increase of less than 1 percent.



These data may be calculated with other data in this report to indicate the cost per staff or cost per roll unit, for example, of an assessor's office.

Notes: Column 4, Gross Budget, is the sum of Columns 1 through 3. Columns 5 through 8 compare the 1997-98 gross budget to the 1996-97 gross budget and the 1996-97 gross budget to the 1995-96 gross budget and indicate the annual percentage change. Many assessors' offices have other sources of income. These sources have been divided into several categories: services to other county departments (column 10), map sales (column 11), fees for property details (column 12), fees for copies and information (column 13), property and supplemental tax administration fees (column 14) and other income (column 15). Other income is itemized in Appendix 1. Deducting the amounts entered in columns 10 through 15 from the gross budget (column 9) yields the net budget (column 16). If the assessor's office does not have other sources of income, then the gross budget (column 9) will equal the net budget (column 16). Columns 17 through 19 separately identify special interest items. Column 17 shows the amount of the net budget attributable to the exemption program. Column 18 shows the data processing costs provided by county departments other than

the assessor's office. Column 19 shows the data processing costs of services implemented internally by the assessor's office.

**TABLE B: AB 818 FUNDS**

The weakness in the California real estate market in recent years has not only held down increases in assessed values of properties upon change in ownership, but has forced the downward reassessment of a significant number of properties statewide to reflect the fact that current market values have declined to a level below factored base year values. In addition to reducing the statewide assessment roll by tens of billions of dollars, these downward reassessments have created backlogs in various assessment functions such as the processing of changes in ownership, reassessment of new construction, processing assessment appeals and reviewing properties requiring downward reassessments. In order to maintain and strengthen the integrity of the property tax system, the Governor signed Chapter 914, Statutes of 1995 (AB 818, Vasconcellos), creating the State-County Property Tax Administration Program, which provides counties access to a \$60 million loan to supplement their existing property tax administration program and process the existing backlogs.<sup>3</sup>

For the 1997-98 fiscal year, 45 counties participated in the loan program and received more than \$55 million. The purpose of this table is to provide a list of counties which have signed loan contracts with the State Department of Finance pursuant to the State-County Property Tax Administration Program. It also lists the funds those counties have received and demonstrates how the counties are utilizing the funds. The most prevalent use of the funds has been to purchase automation equipment. Other uses include hiring permanent employees, temporary employees, and contractors.

**TABLE C: AB 818 BUDGETED POSITIONS**

As indicated in Table B, 27 counties responded that they hired permanent employees and 21 counties indicated they hired temporary employees with their AB 818 funds. Table C divides the permanent and temporary employees each into six categories: administration/management, real property appraisers, business property auditor appraisers, drafting/mapping, other technical/professional, and clerical.

**TABLE D: BUDGETED PERMANENT POSITIONS**

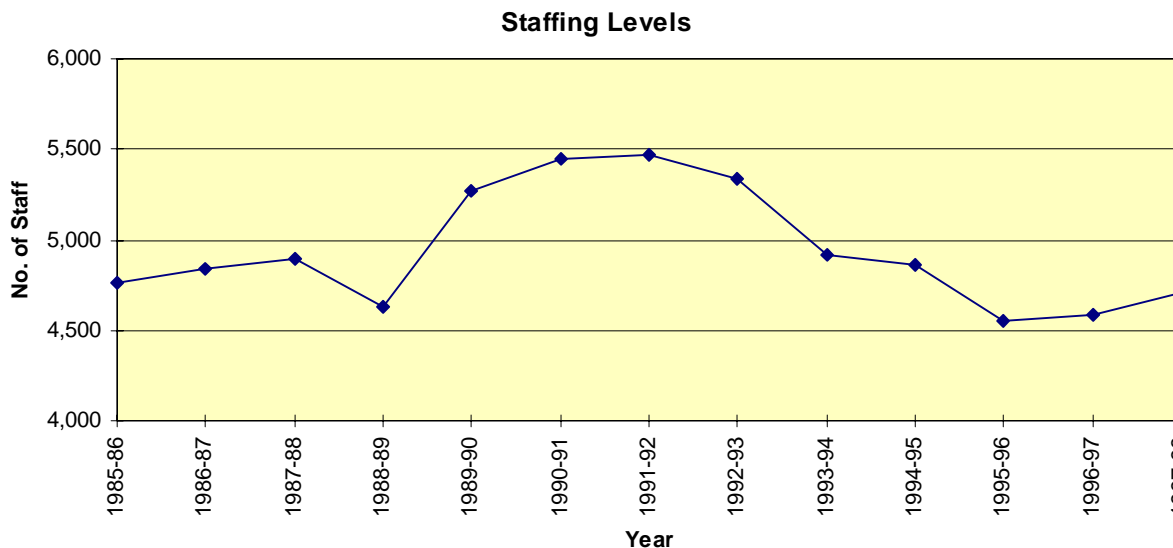
This table provides data on the staffing levels of the county assessors' offices as of the beginning of the fiscal year. It does not take into account any changes that occurred during the year. Please note the figures in this table do not include any employees hired with AB 818 funds nor does it include temporary employees. This table divides budgeted and funded permanent positions into six categories: assessor and managers, real property appraisers, business property appraisers,

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<sup>3</sup> 1996-97 Governor's Budget Summary, a report to the California Legislature 1995-96 Regular Session, page 80.

drafting/mapping persons, computer analysts, other technical and professional (e.g., oil/gas specialists), and clerical.

Statewide, the assessors' staffing levels peaked in 1991-92, and began to decline in 1992-93. The declining trend appears to have hit bottom with the 1995-96 fiscal year. The 1995-96 staffing levels were the lowest in ten years. The 1997-98 staffing levels increased by 3 percent over the previous year's staffing levels. The following chart indicates the trend in staffing levels since 1985-86.



These data may be used in conjunction with the data in the other tables to measure the efficiency and productivity of an assessor's office. In Tables O through V, we analyzed the workload with data in this table and Table E to develop workload indicators.

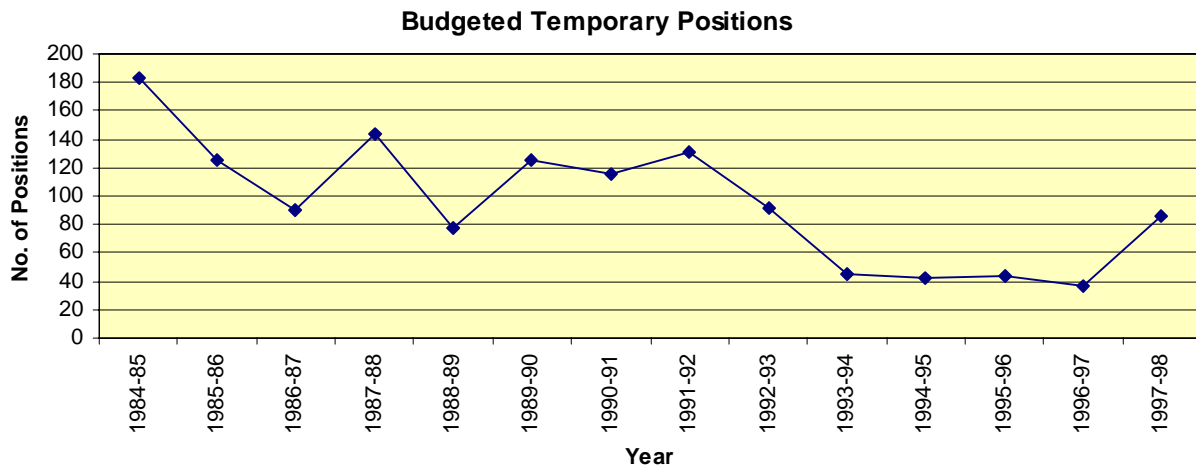
Notes: Positions are given in terms of person-years. Columns 9 through 12 compare this report's total staff to the total staff of the two previous reports and indicate the annual percentage change. Temporary positions are not accounted for in this section; they are included in Table E.

#### **TABLE E: BUDGETED TEMPORARY POSITIONS**

This table provides data on the budgeted temporary positions by staffing level. This table divides the data into five categories (real property appraisers, business property auditor appraisers, drafting/mapping, other technical professional, clerical). Positions are given in terms of person-years.

The number of temporary positions decreased in 1993-94 by more than 50 percent from 1992-93. From 1994-95 through 1996-97, the number of temporary positions overall continued to decline,

although very slightly. However, in 1997-98, the number of temporary positions more than doubled from 1996-97. To compare recent data (1993-94 through 1996-97) with those provided in previous years, we converted the previous years' data from person-hours to person-years. The following chart shows the trend since 1984-85.



**TABLE F: LOCAL ROLL VALUE AND STATISTICS**

This table provides the total value<sup>4</sup> and the total number of units (assessments that result in a single tax bill) of the secured, unsecured, and supplemental rolls. The statewide total roll value, as published in previous issues of the Board's *Annual Report*, increased steadily until 1992-93 as illustrated below. After 1992-93 the indicated total roll values continued to increase, but in smaller increments.

<sup>4</sup> The values of the secured and unsecured rolls used in this report were first published in Table 10 of the Board of Equalization's *Annual Report 1995-96* (page A-11).

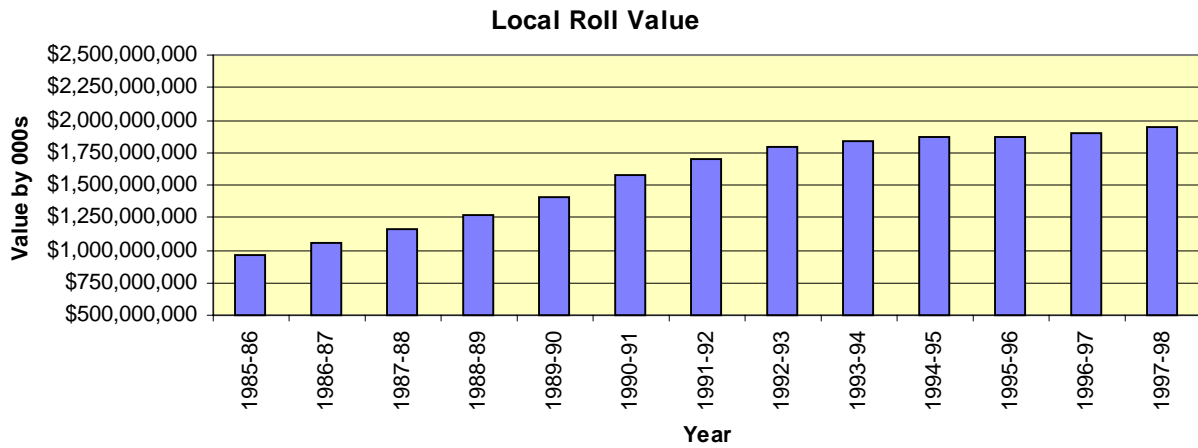
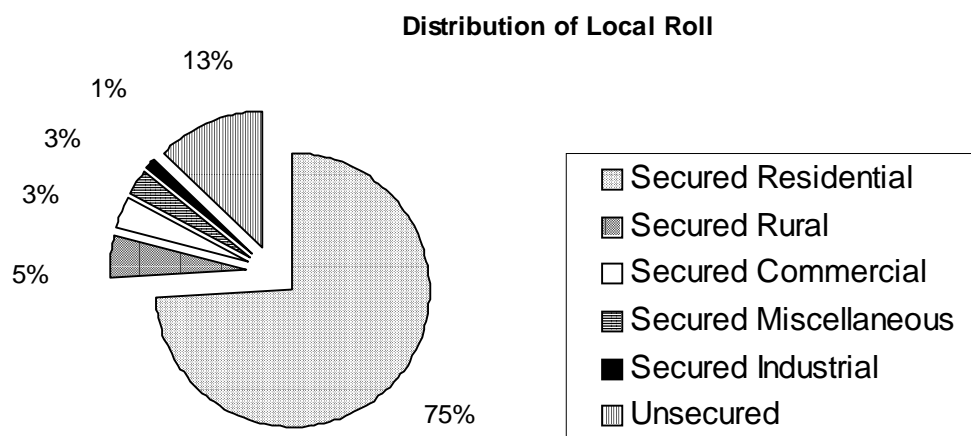


Table F provides data for workload analyses. For example, one analysis would be to look at the total roll units per clerk since the clerks are responsible for updating and maintaining the roll. See Tables T and V for workload analyses using the local roll value.



**TABLE G: DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES**

This table provides data on the distribution of the secured and unsecured rolls by property type. The following pie chart graphically displays the distribution of the local roll (secured and unsecured). The secured roll is separated into five categories: residential, commercial, industrial, rural, and miscellaneous. These categories are further subdivided in Table G. The unsecured roll is divided into eight categories: aircraft, boats, personalty and fixtures, unsecured possessory interests, manufactured homes, leasehold improvements, escapes from prior years' rolls, and other unsecured assessments.



These data may be used in analyzing the workload of an assessor's office and comparing it to similar counties. The data also may be used to show the work distribution (e.g., ratio of residential to commercial units, ratio of secured units to business property assessments).

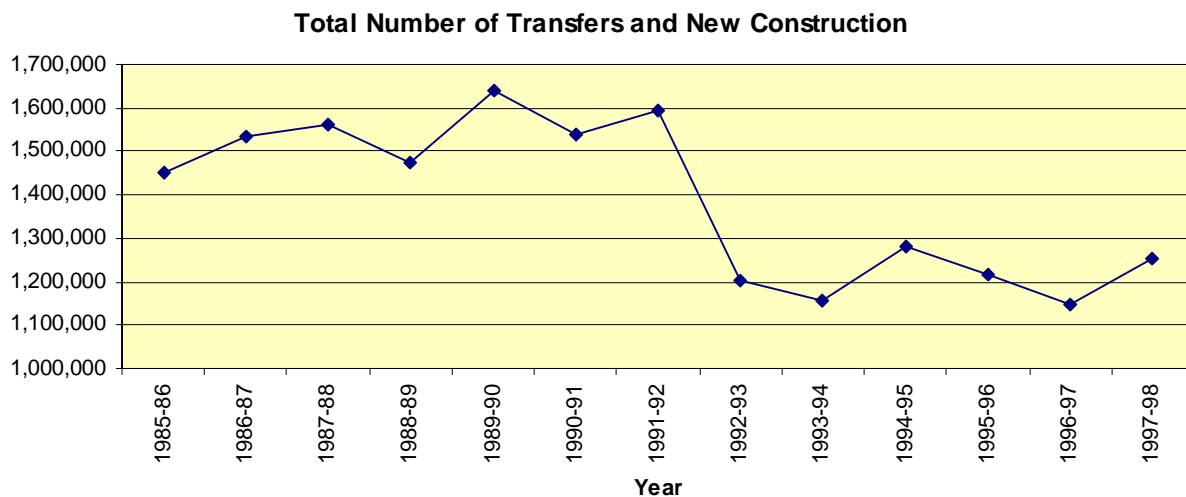
Notes: Column 32, Grand Total Local Roll is the sum of Column 22 (Total Secured Roll) and Column 31 (Total Unsecured Roll).

**TABLE H: REAL PROPERTY WORKLOAD DATA**

For purposes of this report, we divided the workload of an assessor's office by real property and business property. Table H provides data on the real property workload. The business property workload is contained in Table I. Another workload item that affects both real and business property is assessment appeals, and that information is contained in Tables J and K. The data contained in this table and the relevant appeals data in Tables J and K comprise the real property workload of an assessor's office. In Tables T and U we analyzed the real property and the business property workload by the staffing levels indicated in Tables C, D, and E.

Included in the real property workload are transfers, new construction, taxpayer relief programs (misfortune/calamity; eminent domain; Propositions 60, 90, 110), miscellaneous items (property splits, new subdivision lots, and roll corrections), Proposition 8 reductions (properties where the current market value has fallen below the factored base year value), and appeals. Please note that these data do not represent the entire real property workload of an assessor's office. In addition, some data that we requested were not available in certain counties.

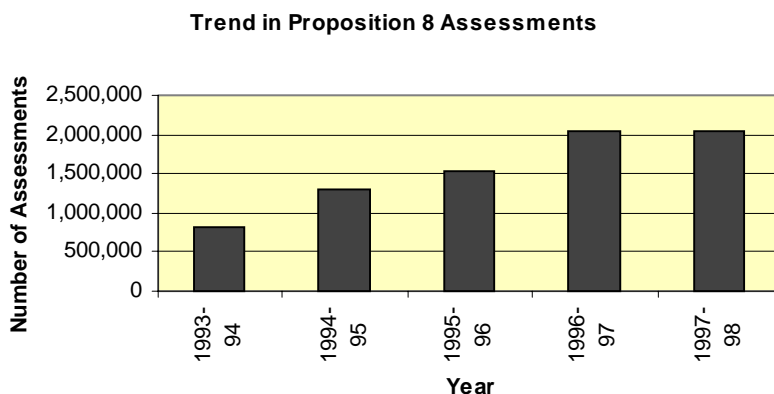
**Transfers and New Construction.** In 1994-95 we estimated that the total number of transfers and new construction statewide increased by 2 percent as opposed to the indicated 4 percent decrease (the 1993-94 totals did not include data from San Bernardino County). Statewide in 1995-96, the total number of transfers (Column 3) and number of new assessments from new construction (Columns 6 and 7) indicated a 5 percent decrease from 1994-95. This decline continued for 1996-97. However, the total number of transfers and new assessments from new construction increased by 8 percent from 1996-97 to 1997-98, reversing the declining trend of the past two years. The chart below illustrates the trend in transfers and new construction since 1985-86.



**Proposition 8 Assessments.** A “Proposition 8” assessment occurs when a property’s fair market value falls below its factored base year value. In that event, the property’s fair market value is enrolled for assessment purposes. When property values began to decrease in the early 1990’s, the number of Proposition 8 assessments began to increase.

Data on these assessments were included in this report beginning in 1993-94. The following table illustrates the rapid increase in the numbers of these assessments. The 1996-97 statewide figure is more than double the number reported in 1993-94. The number of Proposition 8 assessments continues to remain high in 1997-98, with approximately 20 percent of the properties on the secured roll having Proposition 8 assessments. However, the increase from 1996-97 to 1997-98

was less than 1 percent, with 20 counties reporting a decrease in the number of Proposition 8 assessments.



At the same time these assessments were increasing, staffing levels were decreasing. This is a significant workload item as once a property's assessment has been reduced to its fair market value, it is revalued every year and the fair market value compared to the factored base year value. The fair market value will continue to be enrolled as the assessed value until that property's fair market value once again is higher than its factored base year value. One method some counties have used to compensate for the decrease in personnel is to process Proposition 8 reductions in value by using a computer program. Column 28 of Table H indicates which counties use an automatic program. Column 29 indicates the percentage of the Proposition 8 assessments which were reduced by the automatic program.

Notes: Column 8 lists the number of units that have been affected by a misfortune or calamity and have had their taxable values reduced under Revenue and Taxation Code Sections 170 or 51(b) or which have resulted from a transfer of base year value under Sections 69 or 69.3. Column 9 lists the number of properties in 1997-98 to which base year values were transferred from properties that were taken by eminent domain proceedings or were otherwise acquired by a governmental entity. Column 10 lists the number of claims filed requesting transfers of base year value under Section 69.5 (base year value transfer for disabled persons or persons over the age of 55). Non-Proposition 13 properties (properties which are valued annually) are listed in columns 11 through 14. Columns 19 through 25 list the number of units which have had their values reduced to current market value (Proposition 8 assessments).

**TABLE I: BUSINESS PROPERTY WORKLOAD DATA**

This table provides data used to determine the business property workload of an assessor's office. Items affecting the business property workload include boats, aircraft, direct billing assessments, property statement assessments, field appraisals, racehorse returns, and mandatory audits.

In 1992-93, the statewide total number of business property assessments (column 7) began to decrease. This declining trend appears to have bottomed out; the total number of business property



assessments for 1997-98 reflects a 2½ percent increase over the number of assessments reported in 1996-97. This chart illustrates the overall decline in the number of business property assessments since 1987-88.

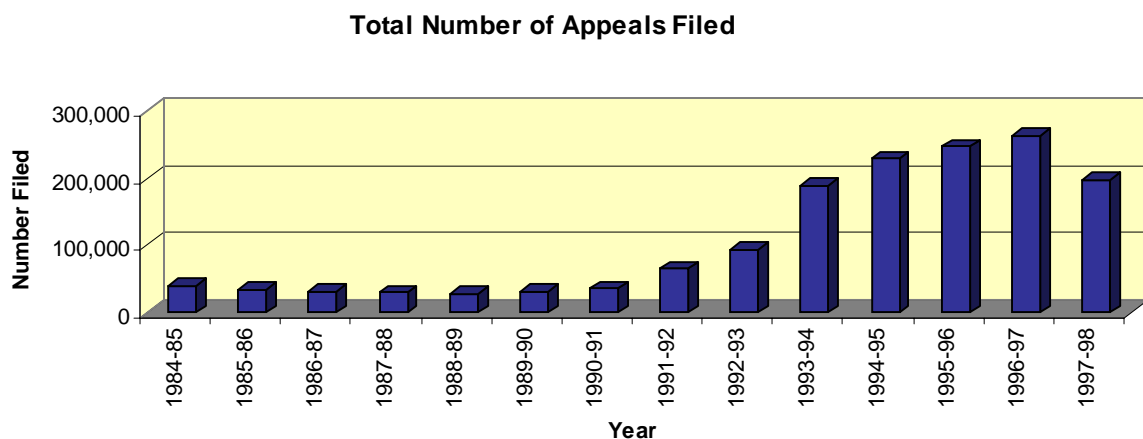
Another workload item, appeals of business property assessments, is contained in Column 5 of Tables J and K. The data contained in this table and the relevant appeals data in Tables J and K comprise the business property workload of an assessor's office. In Tables Q and U we analyzed the business property workload by the auditor appraiser staffing levels contained in Tables C, D, and E.

Notes: Column 1 includes only boats that are assessed; boats that are exempt due to low value are excluded. Column 2 omits exempt historical aircraft. Certificated aircraft (column 3) is defined in Revenue and Taxation Code Section 1150 as commercial freight or passenger aircraft. In column 5, a field appraisal is defined as an assessment that was based on an appraisal performed at the assessee's place of business and not by means of either a property statement or direct billing. Column 9 is the sum of columns 1 through 8. Vessel Property Statements (column 10) are mailed out for boats that are valued over \$30,000. Column 12 lists the number of mandatory audits due (audits in the last year of the mandatory audit period). Column 15 is the sum of columns 12, 13, and 14. Column 18 provides the number of mandatory audits completed or waived during the 1997-98 fiscal year (sum of columns 16 and 17). Column 19 is the number of audits being carried over to the next fiscal year (the difference between column 15 and column 18).

#### **TABLES J & K: DISTRIBUTION OF ASSESSMENT APPEALS BY PROPERTY TYPE**

These tables indicate the number of appeals filed among various property types. The total number of appeals filed is sorted by residential, commercial, industrial, rural, business property, and other appeals filed. Please note that the number of appeals filed may not be the same as the number of parcels that have been appealed. Some counties allow one appeal to be filed on several parcels if they are considered an “appraisal unit.”

As depicted by the chart below, the total number of appeals filed stayed relatively constant between 1987-88 and 1990-91, with a slight increase in 1990-91. In 1991-92 and 1992-93 the total number of appeals filed increased noticeably. However, in 1993-94 the total number of appeals filed increased dramatically (by 51 percent) over 1992-93. This increase in the number of appeals filed continued through 1996-97. However, in 1997-98, the number of appeals filed decreased statewide by almost 25 percent. We anticipate, though, that the number of appealed properties may continue to remain high; as market values rise and assessors raise the Proposition 8 assessments with increases in the market, we may see another increase in appeals filed. This would offset any decrease in appeals filed for new reductions in value.



The data contained in Tables D, E, H, and I were analyzed in Tables O and P to provide indicators of the assessors’ workloads.

Notes: Table J indicates the number of appeals filed for the 1997-98 fiscal year (filing period July 2 to September 15, 1997). Table K indicates the number of appeals outstanding as of July 1, 1997-- appeals that were filed for previous fiscal years but had not yet been heard.

## **TABLES L & M: ASSESSMENT APPEAL ACTIVITY**

These tables provide data on action taken on assessment appeals during the 1997-98 fiscal year. Table J indicates the assessment appeal activity that occurred during the 1997-98 fiscal year on appeals that were filed for that year. Table K indicates the assessment appeal activity that occurred

during the 1997-98 fiscal year on the appeals that were filed for previous fiscal years and carried over to 1997-98. The number of appeals resolved is separated into seven categories: appeals withdrawn; no-shows (taxpayers not showing up for hearings); invalid appeals; stipulations; and appeals heard where the assessments were reduced, sustained, or increased. Any appeals filed but not resolved are carried over to the next fiscal year.

The purpose of this table is to indicate the appeals workload not only during the 1997-98 fiscal year, but also the workload that is carried over to the next fiscal year. In 1993-94 only 46 percent of the appeals filed were resolved the same year. However, in 1994-95, 56 percent of the appeals filed were resolved the same year. And in 1995-96, 60 percent of the appeals filed were resolved during that year. However, in 1996-97, only 31 percent of the appeals filed were resolved during the year. In 1997-98, the number of appeals filed for 1997-98 and resolved in the same year increased to 42 percent. Of those resolved in 1997-98, 41 percent of the appeals were withdrawn and 24 percent were resolved by stipulations. Only 11.5 percent of those appeals filed and resolved in 1997-98 went to hearing.

Notes: Total number of appeals filed (Column 1) is taken from data in Column 7 of Tables J and K. Column 9 is the sum of Columns 2 through 8. Column 10 is Column 9 subtracted from Column 1.

#### **TABLE N: NUMBER OF APPEALS BOARDS AND HEARING OFFICERS**

This table provides data on the number of boards or hearing officers which hear property tax appeals for each county. To handle the fluctuations in assessment appeals, changes occurred in ten counties. The Boards of Supervisors of El Dorado and Lake Counties appointed appeals boards. Orange, Santa Barbara, and Sacramento Counties added additional appeals boards. Sutter County appointed five hearing officers. On the other hand, responding to a decline in appeals filed, Alameda, Kern, Mariposa, and San Bernardino Counties reduced the number of hearing officers.

Notes: Column 1 indicates whether the county board of supervisors sits as the county board of equalization; column 2 lists the number of assessment appeals boards; and column 3 lists the number of hearing officers appointed by, and separate from, the assessment appeals board. Column 4 indicates any changes from the previous year's report.

#### **TABLE O: DEMOGRAPHICS**

This table compares counties by size. We chose three different definitions of size: population, gross budget, and total roll units. The population figures were supplied by the Demographic Research Unit of the California Department of Finance (Report E-1) and are estimated as of January 1, 1998. The purpose of this table is to give an overall view of which counties may be comparable in terms of resources and workload.

## **TABLE P: WORKLOAD INDICATORS**

This table provides some workload indicators of an assessor's office. The workload data from Tables F, H, and I, when used in conjunction with the data on staffing levels in Tables C, D and E, provide various indicators of the efficiency of the assessor's office. We did make staffing adjustments for several counties. For example, several counties reported no business property auditors on their staffs. However, their business property assessments and mandatory audits are being completed. To these counties, we allocated a quarter position. In addition, the position of assessor is a working position in some counties (i.e., the assessor also completes some of the real property or business property assessments). The following counties indicated that the assessor handles some of the real property or business property workload: Alpine, Butte, Calaveras, Glenn, Inyo, Kings, Lassen, Los Angeles, Mendocino, Merced, Plumas, Sierra, Solano, Tehama, and Yolo. For these counties, we allocated a quarter appraiser and/or auditor position as was indicated on the questionnaire.

Please note that the data we requested in our questionnaire may not represent the entire workload of an assessor's office. In addition, some data that we did request were not available in certain counties. Thus, the figures and totals are incomplete in that they represent a comparison of *furnished data only*. We caution the reader to note that the data used in this table may not accurately represent the actual workload of a real property appraiser or business property appraiser. For example, reductions in assessed values due to decreasing real estate values (Proposition 8 assessments) may be done en masse by computer. On the other hand, each disaster reassessment requires individual attention and probably a field inspection.

Notes: Column 1, number of real property units worked, is the sum of the total transfers (Table H, column 3), new assessments resulting from permits (Table H, column 6), construction discovered without permits (Table H, column 7), units affected by misfortune or calamity (Table H, column 8), properties affected by eminent domain (Table H, column 9), the number of claims filed for Propositions 60, 90, 110 (Table H, column 10), property splits (Table H, column 16), new subdivision lots (Table H, column 17), roll corrections (Table H, column 18), Proposition 8 (Table H, column 25), properties that are annually reassessed (Table H, columns 11 through 14), and assessment appeals (Tables J and K, columns 1-4 and 6). Please note we did not reduce the data for Proposition 8 assessments for those counties that indicated they do a percentage of these assessments by computer as we did in previous years because a comparison of values is still required for each property with a Proposition 8 assessment. Column 2, the number of appraisers, is the sum of real property appraisers from AB 818 Positions (Table C, columns 2 and 8), Budgeted Permanent Positions (Table D, column 2), and Budgeted Temporary Positions (Table E, column 1). The number of units worked (column 1) divided by number of appraisers (column 2) equals the number of units worked per appraiser (column 3).

Column 4, the number of unsecured units worked, is the sum of the total business property assessments (Table I, column 7), the mandatory audits completed (Table I, column 16), and the number of business property appeals filed (Tables J and K, column 5). Column 5, the number of appraisers, is the sum of auditor appraisers from AB 818 Positions (Table C, columns 3 and 9),

Budgeted Permanent Positions (Table D, column 3), and Budgeted Temporary Positions (Table E, column 2). Column 6, the number of unsecured units worked per auditor appraiser, is column 4 divided by column 5, the number of auditor appraisers.

Column 7 is the number of property splits (Table H, column 12) divided by the number of drafting personnel (Table C, columns 4 and 10; Table D, column 4; and Table E, column 3). Column 8 is the number of new subdivision lots (Table H, column 13) divided by the number of drafting personnel (Table C, columns 4 and 10; Table D, column 4; and Table E, column 3).



#### **TABLE Q: DISTRIBUTION OF WORKLOAD INDICATORS**

In this table, the workload indicators provided by Table P are sorted in descending order by the number of units worked. Please note that the data we requested in our questionnaire do not represent the entire workload of an assessor's office.

The statewide average number of units worked per appraiser is 2,536.7. Thirteen counties out of 58 are above the statewide average. The statewide average number of unsecured units worked per auditor appraiser is 2,631.5. Thirty-three counties are above the unsecured statewide average.

Notes: Please see the Table P Notes above for a description of unit worked.

**TABLES R-V:** These next five tables compare the workload, staffing, and budgeting figures to counties of similar size. We determined "similar size" based primarily on the number of total roll units. We realize this is not the only "size" comparison that can be made. However, this appeared to be the most efficient comparison that could be made without separately analyzing the physical and economic features of each county.

#### **TABLE R: TOTAL BUDGET, ROLL UNITS AND ROLL VALUE COMPARISON**

The first area of comparison that we made was of total budget, roll units, and roll value to staff members. This was done to establish a broad overview.

Notes: The total staff figures in column 1 are a compilation of Tables C, D and E (AB 818, budgeted permanent, and budgeted temporary positions). The gross budget, total roll units, and total roll value figures came from Tables A and F. Column 3, Budget per Staff Member is column 2 (Gross Budget) divided by column 1 (Total Staff). Column 5, Roll Units per Staff, is column 4 (Total Roll Units) divided by column 1. Column 7, Roll Value per Staff, is column 6 (Total Roll Value) divided by column 1.

#### **TABLE S: COMPARISON OF ADMINISTRATIVE POSITIONS**

To compare the levels of administrative staffing used to manage assessors' offices in California, we compiled the data presented in Table R. We caution the reader to take into consideration that the staffing classifications used in this report was reported by the counties. Counties do not all count staffing the same way.

Notes: Column 3, Staff per Administrative Position, is column 2 (Other Staff) divided by column 1 (Assessor and Other Managers). Column 5, Roll Units per Administrative Position, is column 4 (Total Roll Units, divided by column 1.

**TABLE T: REAL PROPERTY WORKLOAD COMPARISON**

This table compares those elements relevant to the real property appraisal staff. Other items are also worked by the real property appraisal staff (such as appeals, etc.). These items were not included due to annual fluctuations. In addition, we did not make comparisons of appraiser experience, education and training, or ability. These are all items that could affect the productivity of the appraisal staff.

Notes: Column 2, Real Property Appraisers, is a compilation of Tables C, D, and E. Column 4, Appraisers per Secured Roll Units, is column 3 (Secured Roll Units) divided by column 2 (Real Property Appraisers). Column 6, Transfers per Appraiser, is column 5 (Total Transfers) divided by column 2. Column 8, New Construction per Appraiser, is column 7 (New Construction Units Appraised) divided by column 1.

**TABLE U: BUSINESS PROPERTY WORKLOAD COMPARISON**

This table compares three major functions of a business property valuation unit: performing mandatory audits, processing business property statements, and valuing all business property accounts.

Notes: Column 2, Business Property Appraisers, is a compilation of Tables C, D, and E. Column 4, Assessments per Auditor, is column 3 (Business Property Assessments) divided by column 2. Column 6, Mandatory Audits per Auditor, is column 5 (Mandatory Audits due) divided by column 2. Column 8, Property Statements per Auditor, is column 7 (Property Statements) divided by column 2.

**TABLE V: CLERICAL WORKLOAD COMPARISON**

This table compares three categories of the assessors' clerical staffing in comparable counties.

Notes: Columns 1 and 2 are a combination of the applicable columns from Tables C, D, and E. Valuation Staff (column 2) includes both real property appraisers and business property auditor appraisers. Column 3, Valuation Staff per Clerk, is column 2 divided by column 1. Column 5, Roll Value per Clerk, is the total roll value (column 4) divided by the clerical staff (column 1). Column 7, Roll Units per Clerk, is the total roll units (column 6) divided by column 1.

**TABLE A**  
**BUDGET DATA & COSTS OF SELECTED PROGRAMS**

	Salaries and Wages (1)	Cost of Services From Other Depts. (2)	Other Costs (3)	1997-98 GROSS BUDGET (4)	1996-97 Gross Budget (5)	% Change 96-97 to 97-98 (6)	1995-96 Gross Budget (5)	% Change 95-96 to 96-97 (8)
Alameda	\$9,521,435	\$1,555,918	\$598,557	<b>\$11,675,910</b>	\$11,078,878	5%	\$10,477,616	5%
Alpine **	69,930	0	19,210	<b>89,140</b>	-	-	89,140	-
Amador	434,124	19,497	71,424	<b>525,045</b>	553,407	-5%	454,496	18%
Butte	1,838,438	248,566	33,468	<b>2,120,472</b>	1,943,530	8%	1,952,408	0%
Calaveras	696,494	0	58,878	<b>755,372</b>	738,880	2%	700,111	5%
Colusa **	508,597	0	56,666	<b>565,263</b>	-	-	565,263	-
Contra Costa	7,316,108	588,516	97,302	<b>8,001,926</b>	8,264,594	-3%	7,862,704	5%
Del Norte	383,977	32,094	48,700	<b>464,771</b>	490,257	-5%	410,206	16%
El Dorado	1,785,316	169,676	223,547	<b>2,178,539</b>	2,196,669	-1%	2,112,913	4%
Fresno +	5,960,556	863,082	258,604	<b>7,082,242</b>	6,672,332	6%	6,380,200	4%
Glenn	442,606	-	70,280	<b>512,886</b>	442,606	14%	400,496	10%
Humboldt	1,133,566	70,088	114,828	<b>1,318,482</b>	1,270,989	4%	1,235,907	3%
Imperial	816,052	0	239,572	<b>1,055,624</b>	1,118,280	-6%	1,118,280	0%
Inyo	555,739	0	66,455	<b>622,194</b>	693,029	-11%	716,473	-3%
Kern +	5,550,222	819,776	369,191	<b>6,739,189</b>	6,298,712	7%	6,030,164	4%
Kings #	894,199	174,279	131,528	<b>1,200,006</b>	1,169,330	3%	1,122,871	4%
Lake +	614,134	0	28,029	<b>642,163</b>	883,523	-38%	-	-
Lassen	283,957	N/A	105,894	<b>389,851</b>	371,702	5%	369,833	1%
Los Angeles	61,576,000	8,110,052	9,334,948	<b>79,021,000</b>	79,102,000	0%	79,913,000	-1%
Madera	1,100,000	N/A	N/A	<b>1,100,000</b>	1,100,000	0%	914,489	17%
Marin +	2,647,930	393,657	249,102	<b>3,290,689</b>	2,786,202	15%	2,842,405	-2%
Mariposa +	370,176	-	138,336	<b>508,512</b>	496,712	2%	473,584	5%
Mendocino #	979,526	0	73,040	<b>1,052,566</b>	1,026,566	2%	1,002,515	2%
Merced	1,492,443	167,308	-	<b>1,659,751</b>	1,569,651	5%	1,641,628	-5%
Modoc	327,310	0	20,550	<b>347,860</b>	335,715	3%	300,220	11%
Mono	379,400	0	150,340	<b>529,740</b>	454,704	14%	426,143	6%
Monterey #	2,342,308	545,463	204,752	<b>3,092,523</b>	3,133,088	-1%	3,084,563	2%
Napa #	1,090,557	49,035	36,610	<b>1,176,202</b>	1,107,933	6%	1,052,548	5%
Nevada	1,478,971	-	139,561	<b>1,618,532</b>	1,559,857	4%	1,556,493	0%
Orange	13,695,154	1,535,468	3,557,563	<b>18,788,185</b>	17,936,109	5%	17,781,117	1%
Placer	2,863,225	14,075	372,670	<b>3,249,970</b>	3,710,417	-14%	3,540,633	5%
Plumas	399,662	46,460	25,850	<b>471,972</b>	463,076	2%	434,821	6%
Riverside #	6,423,564	1,860,343	1,462,238	<b>9,746,145</b>	13,048,686	-34%	9,256,603	29%
Sacramento	7,835,874	387,577	1,299,195	<b>9,522,646</b>	9,273,282	3%	9,283,067	0%
San Benito	557,076	-	40,600	<b>597,676</b>	558,180	7%	532,505	5%
San Bernardino	7,212,502	754,525	133,926	<b>8,100,953</b>	8,378,670	-3%	8,153,857	3%
San Diego #	13,228,889	-	1,654,647	<b>14,883,536</b>	13,574,456	9%	13,517,485	0%
San Francisco +	5,003,644	0	637,953	<b>5,641,597</b>	6,822,989	-21%	6,302,208	8%
San Joaquin	3,768,191	105,884	410,514	<b>4,284,589</b>	4,342,988	-1%	4,159,861	4%
San Luis Obispo	3,200,586	130,346	170,550	<b>3,501,482</b>	3,371,858	4%	3,285,861	3%
San Mateo #	5,700,234	289,206	547,909	<b>6,537,349</b>	8,394,212	-28%	9,404,291	-12%
Santa Barbara #	3,536,996	366,740	948,065	<b>4,851,801</b>	4,399,812	9%	4,180,478	5%
Santa Clara	14,304,683	371,693	680,399	<b>15,356,775</b>	14,964,664	3%	14,655,016	2%
Santa Cruz	1,556,756	0	398,443	<b>1,955,199</b>	1,896,983	3%	1,789,737	6%
Shasta +	1,770,714	214,560	147,035	<b>2,132,309</b>	1,999,862	6%	1,954,207	2%
Sierra	292,709	1,400	22,206	<b>316,315</b>	301,004	5%	292,234	3%
Siskiyou	839,166	50,000	68,173	<b>957,339</b>	1,048,924	-10%	954,132	9%
Solano +	1,798,804	306,978	31,188	<b>2,136,970</b>	2,212,319	-4%	2,310,133	-4%
Sonoma	3,816,110	717,114	1,048,491	<b>5,581,715</b>	4,604,198	18%	4,625,753	0%
Stanislaus	2,781,933	319,176	98,797	<b>3,199,906</b>	3,068,284	4%	2,570,033	16%
Sutter	881,913	126,523	106,987	<b>1,115,423</b>	1,083,159	3%	1,025,968	5%
Tehama	620,124	0	94,176	<b>714,300</b>	681,744	5%	582,304	15%
Trinity #	133,848	3,500	82,907	<b>220,255</b>	187,193	15%	184,889	1%
Tulare #	2,294,573	461,605	233,403	<b>2,989,581</b>	2,836,096	5%	2,854,325	-1%
Tuolumne +	512,029	0	80,575	<b>592,604</b>	594,763	0%	687,258	-16%
Ventura	5,397,100	0	786,400	<b>6,183,500</b>	6,183,500	0%	6,312,600	-2%
Yolo	1,011,544	17,959	93,821	<b>1,123,324</b>	1,063,852	5%	1,008,827	5%
Yuba	612,292	0	43,120	<b>655,412</b>	656,565	0%	635,300	3%
<b>Totals</b>	<b>\$224,639,966</b>	<b>\$21,888,139</b>	<b>\$28,217,173</b>	<b>\$274,745,278</b>	<b>\$274,516,991</b>	<b>0%</b>	<b>\$267,482,172</b>	<b>-3%</b>

THESE TOTALS ARE INCOMPLETE AND REPRESENT A SUMMARY OF FURNISHED DATA ONLY.

N/A = Not Available or Not Applicable 0 = Zero - = No Response to This Item

\*\* 1995-96 data (no data provided for 1997-98)

+ County Assessor/Recorder # County Assessor/Recorder/Clerk